

Sec. 7. NEW SECTION. 904.312C PURCHASE OF DESIGNATED BIOBASED PRODUCTS.

The department shall give preference to purchasing designated biobased products in the same manner as provided in section 8A.317.

Approved April 18, 2008

CHAPTER 1105

AIR POLLUTION FROM SMALL BUSINESS STATIONARY SOURCES — REGULATION AND TECHNICAL ASSISTANCE

S.F. 2367

AN ACT relating to the compliance advisory panel, including the appointment of its members and its powers and duties.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 455B.131, Code Supplement 2007, is amended by adding the following new subsection:

NEW SUBSECTION. 13. “Small business stationary source” means a stationary air contaminant source that meets all of the following requirements:

- a. Employs one hundred or fewer individuals.
- b. Qualifies as a small business concern by the United States department of commerce pursuant to 15 U.S.C. § 632.
- c. Is not a major stationary source.
- d. Emits less than fifty tons per year of any federally regulated air pollutant and less than seventy-five tons per year of all federally regulated pollutants under the federal Clean Air Act Amendments of 1990, 42 U.S.C. § 7401 et seq.

Sec. 2. NEW SECTION. 455B.133A SMALL BUSINESS STATIONARY SOURCE TECHNICAL AND ENVIRONMENTAL COMPLIANCE ASSISTANCE PROGRAM.

A small business stationary source technical and environmental compliance assistance program shall be administered and enforced as required pursuant to the federal Clean Air Act Amendments of 1990, 42 U.S.C. § 7661f.

Sec. 3. Section 455B.133B, Code 2007, is amended to read as follows:

455B.133B AIR CONTAMINANT SOURCE FUND CREATED.

An air contaminant source fund is created in the office of the treasurer of state under the control of the department.

1. Moneys received from the fees assessed pursuant to section 455B.133, subsection 8, shall be deposited in the fund.

2. Moneys in the fund shall be used solely to defray the costs related to the permit, monitoring, and inspection program, including the small business stationary source technical and environmental compliance assistance program required pursuant to the federal Clean Air Act Amendments of 1990, ~~sections section 502 and 507, Pub. L. No. 101-549, and as provided in section 455B.133A.~~

3. Notwithstanding section 8.33, any unexpended balance in the fund at the end of each fiscal year shall be retained in the fund. Notwithstanding section 12C.7, any interest and earnings on investments from money in the fund shall be credited to the fund.

Sec. 4. Section 455B.150, Code 2007, is amended to read as follows:

455B.150 COMPLIANCE ADVISORY PANEL — CREATION.

A compliance advisory panel ~~shall be~~ is created, pursuant to Title V, section 507(e) of the federal Clean Air Act Amendments of 1990, ~~to review and report on the effectiveness of the small business technical assistance program required by the federal Clean Air Act Amendments of 1990, Pub. L. No. 101-549 42 U.S.C. § 7661f.~~

1. Appointment to the compliance advisory panel shall be as follows:

a. Two persons shall be appointed by the governor.

(1) Each person shall represent the general public and have an interest in air quality issues. The person shall not be an owner or represent an owner of a small business stationary source.

(2) The person shall serve for a four-year term and may be reappointed. A term of office shall begin and end as provided in section 69.19.

(3) An appointment shall comply with sections 69.16 and 69.16A. In addition, the appointments shall be geographically balanced.

b. Four persons appointed by the leadership of the general assembly.

(1) The persons shall be appointed as follows:

(a) One person by the majority leader of the senate after consultation with the president of the senate and the minority leader, and one person by the minority leader of the senate after consultation with the president of the senate and the majority leader.

(b) Two persons appointed by the speaker of the house of representatives after consultation with the majority leader and minority leader.

(2) Each person shall be an owner of a small business stationary source or shall represent an owner of a small business stationary source.

(3) The person shall serve for a two-year term and may be reappointed.

(4) A term shall expire upon the convening of the following general assembly, or when the appointee's successor is appointed, whichever occurs later.

c. The director or the director's designee who shall serve for a term of four years.

2. A vacancy shall be filled for the unexpired term by the original appointing authority in the manner of the original appointment.

3. The members are entitled to receive a per diem as specified in section 7E.6 for each day spent in performance of duties of members, and shall be reimbursed for all actual necessary expenses incurred in the performance of duties as members. Per diem and expenses shall be paid from moneys deposited in the air contaminant source fund created pursuant to section 455B.133B.

4. The compliance advisory panel shall elect a chairperson and may elect a vice chairperson or other officers from among its members as provided by its rules. The panel shall meet on a regular basis, but at least once each six months, and at the call of the chairperson or upon the written request to the chairperson of three or more members.

5. The department shall staff the compliance advisory panel and provide the panel with space to conduct its meetings, clerical assistance, and necessary supplies and equipment.

Sec. 5. NEW SECTION. 455B.151 COMPLIANCE ADVISORY PANEL — POWERS AND DUTIES.

The compliance advisory panel created in section 455B.150 shall review and report on the effectiveness of the small business stationary source technical and environmental assistance program as provided in section 455B.133A. The compliance advisory panel shall do all of the following:

1. Render advisory opinions concerning the effectiveness of the small business stationary source technical and environmental compliance assistance program, difficulties encountered, and degree and severity of enforcement.

2. Make periodic reports to the administrator of the federal environmental protection agency concerning the compliance of the state small business stationary source technical and environmental compliance assistance program with the requirements of the federal Paperwork

Reduction Act, 44 U.S.C. § 3501 et seq.; the federal Regulatory Flexibility Act, 5 U.S.C. § 601 et seq.; and the federal Equal Access to Justice Act, 5 U.S.C. § 504.

3. Review information for small business stationary sources to assure such information is understandable by the layperson.

4. Have the small business stationary source technical and environmental compliance assistance program serve as the secretariat for the development and dissemination of such reports and advisory opinions.

Approved April 18, 2008

CHAPTER 1106

REGULATION OF PRACTICE OF CERTIFIED PUBLIC ACCOUNTING

S.F. 2379

AN ACT relating to the regulation of the practice of certified public accounting and providing an effective date.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 542.3, subsection 1, paragraph c, Code 2007, is amended to read as follows:

c. An examination of prospective financial information to be performed in accordance with the statements on standards for attestation engagements. ~~For purposes of this subsection, "the statements on standards for attestation engagements" means those standards adopted by the board, by rule, by reference to the standards developed for general application by the American institute of certified public accountants, or other recognized national accountancy organization.~~

Sec. 2. Section 542.3, subsection 1, Code 2007, is amended by adding the following new paragraph:

NEW PARAGRAPH. d. Any engagement to be performed in accordance with the standards of the public company accounting oversight board.

Sec. 3. Section 542.3, subsection 1, Code 2007, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. The standards specified in this subsection are those standards adopted by the board, by rule, by reference to the standards developed for general application by the American institute of certified public accountants, the public company accounting oversight board, or other recognized national accountancy organization.

Sec. 4. Section 542.3, Code 2007, is amended by adding the following new subsections:
NEWSUBSECTION. 9A. "Home office" is the location specified by the client as the address to which an attest or compilation service is directed, which may be a subunit or subsidiary or an entity or the principal office of an entity, as the board may further define by rule.

NEW SUBSECTION. 15A. "NASBA" means the national association of state boards of accountancy.

NEW SUBSECTION. 15B. "Office" means any Iowa workplace identified or advertised to the general public as a location where public accounting services are performed.